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COMPTROLLER GENERAL OF THE UNITED STATES WASHINGTON 25

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June 17, 1958

UNITED STATES GENERAL ACCOUNTING OFFICE SALARY TABLE NO. 38 SUPPLEMENT NO. 1

To Heads of Departments and Independent Establishments:

In view of the present status of legislation (S. 734) effecting salary increases for classified employees, and as a special service for those officers and employees of the Government concerned with the preparation, certification, and payment of civilian payrolls and pay vouchers, there is transmitted herewith Supplement No. 1 to General Accounting Office Salary Table No. 38.

Supplement No. 1 reflects the increased annual rates provided by S. 734 and shall NOT be used until these rates become effective as provided by that bill upon its enactment into law. The supplement shows for each General Schedule rate the former annual rate and the annual rate of increase, as well as the gross hourly and biweekly increases, the biweekly increases in Civil Service retirement and FICA deductions, the biweekly net prior to tax deductions, an 18 percent Federal tax deduction on the gross biweekly increase, and the net pay for one biweekly pay period.

No deduction for the Civil Service Retirement Fund will be made from the retroactive pay due retired or deceased officers and employees since the bill provides that such retroactive compensation shall not be considered as basic salary for the purpose of the Civil Service Retirement Act. Therefore, it will not be necessary to prepare supplemental Standard Forms 2806 for such retired or deceased employees.

For retroactive pay purposes, the amount of premium pay allowable for any biweekly pay period may not exceed an amount which, when added to the regular gross biweekly pay, would cause the aggregate to exceed \$537.31.

Agencies may, at their option, deduct Federal withholding tax from the gross amount of the retroactive pay in an amount equal to the actual tax shown in the withholding table issued by the Internal Revenue Service in lieu of the flat 18 percent shown in this supplement.

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Comptroller General of the United States

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